

Exemption for Items Used Directly in the Biotechnology Industry

General Purpose: The purchaser of machinery, equipment, tools, materials, supplies, and fuel uses this certificate to establish that the item(s) being purchased will be used directly in the biotechnology industry.

If the machinery, equipment, tools, materials, supplies, and fuel are not used in the manner described above, a purchaser who claimed an exemption owes use tax on the total price of any items purchased under this exemption.

Statutory Authority: Conn. Gen. Stat. §12-412(89).

Instructions for the Purchaser: An owner or officer of a business involved in the application of technologies in biotechnology can sign and issue this certificate to advise the seller of machinery, equipment, tools, materials, supplies, and fuel that the purchase is exempt. Issue this certificate only for machinery, equipment, tools, materials, supplies, and fuel as defined in Conn. Gen. Stat. §12-412(89). Biotechnological applications include: recombinant DNA techniques, biochemistry, molecular and cellular biology, genetics and genetic engineering, biological cell fusion techniques, and new bioprocesses using living organisms, or parts of organisms, to produce or modify products, to improve plants or animals, to develop microorganisms for specific uses, to identify targets for small molecule pharmaceutical development, and to transform biological systems into useful processes and products.

Keep a copy of the certificate and records that substantiate the information entered on this certificate for at least six years from the date it is issued. If you do not have a Connecticut tax registration number, enter the tax registration number assigned by another state and identify the state.

Instructions for the Seller: Acceptance of this certificate, when properly completed, relieves the seller from the burden of proving that the sale and storage, use, or other consumption of the machinery, equipment, tools, materials, supplies, and fuel is not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person who is engaged in the application of technologies in biotechnology. The good faith of the seller will be questioned if the seller knows of facts that suggest the purchaser is not engaged in applying technologies in biotechnology or that the item(s) purchased will not be used directly in these activities.

Keep this certificate and bills or invoices to the purchaser for at least six years from the date of the purchase. The bills, invoices, or records covering all purchases made under this certificate must be marked to indicate that this was an exempt purchase. The words "Exempt under CERT-129" satisfy the requirement.

This certificate can be used for individual exempt purchases, in which event the purchaser must check the box marked "Certificate for One Purchase Only." The certificate can also be used for a continuing line of exempt purchases, in which event the purchaser must check the box marked "Blanket Certificate." A blanket certificate remains in effect for a three-year period unless the purchaser revokes it in writing before the period expires.

For More Information: Call Taxpayer Services at 1-800-382-9463 (toll-free within Connecticut) or 860-297-5962 (from anywhere). **TTY, TDD, and Text Telephone users** only may transmit inquiries 24 hours a day by calling 860-297-4911. Preview and download forms and publications from the DRS Web site: www.drs.state.ct.us

Name of Purchaser	Address	CT Tax Registration Number (If none, explain on reverse)	Federal Employer ID #
Name of Seller	Address	CT Tax Registration Number (If none, explain on reverse)	Federal Employer ID #
Check One Box <input type="checkbox"/> Blanket Certificate <input type="checkbox"/> Certificate for One Purchase Only			
Check Appropriate Box and Provide Written Description of Each Item Purchased <input type="checkbox"/> Machinery <input type="checkbox"/> Equipment <input type="checkbox"/> Tools <input type="checkbox"/> Materials <input type="checkbox"/> Supplies <input type="checkbox"/> Fuel			
Description			

Declaration by Purchaser

The item(s) described on the front are machinery, equipment, tools, materials, supplies, or fuel as defined in Conn. Agencies Regs. §12-412(89).

In accordance with Conn. Agencies Regs. §12-412(89), the purchase of these item(s) is exempt from sales and use taxes.

Declaration: I declare under penalty of law that I have examined this return or document (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Name of Purchasing Company

By: _____

Authorized Signature of Owner or Officer	Title	Date
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